

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "ए", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्णा गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

आयकर अपील सं./ITA No.1385/Ahd/2025
निर्धारण वर्ष / Assessment Year : NA

Jahaldham Charitable Trust Tenvada, Vadgam Banaskantha - 385 210 (Gujarat)	<u>बनाम/</u> <u>v/s.</u>	The CIT (Exemption) Ahmedabad - 380 015
स्थायी लेखा सं./PAN: AADTJ 5073 D		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Ms. Urjita Shah, CA	
Revenue by :	Shri Alpesh Parmar, CIT-DR	

सुनवाई की तारीख/Date of Hearing : 03/02/2026
घोषणा की तारीख /Date of Pronouncement: 09/02/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as 'CIT(E)'] dated 27//2024 against the rejection of the assessee's application seeking approval u/s. 80G of the Income Tax Act, 1961 (hereinafter referred to as "the Act").

2. The appeal is time-barred by 426 days. A separate application for condonation of delay has been filed, wherein, it has been stated that, the trustees of the assessee are not much aware about the income-tax proceedings and that they had appointed an accountant to look into their income tax related matters. The said accountant did not properly look into the matter and, therefore, the assessee could not furnish the requisite details and information before the Ld. CIT(E). Even the assessee could not notice the passing of the impugned order of the Ld. CIT(E). The accountant appointed by the assessee did not properly look into the matter resulting the aforesaid delay. Considering the averments made in the application, the delay in filing the appeal is hereby condoned.

3. The Ld. Counsel for the assessee has submitted that the assessee-trust is located in a remote area. The assessee-trust is doing charitable activities, such as, education to the liberally needy people and to spread awareness regarding environmental protection and conservation, etc. He has further submitted that the assessee has a fair case on merits and that in the interests of justice, the assessee may be given an opportunity to present its case before the Ld. CIT(E).

4. Considering the rival submissions, in our view, the interests of justice will be well-served if the assessee be given an opportunity to present its case before the Ld. CIT(E). Therefore, the impugned order of the Ld. CIT(E) is set aside and the matter is restored to the file of the Ld. CIT(E) with a direction to decide the appeal of the assessee on merits after giving adequate opportunity of hearing to the assessee to present its case. It is also directed that the assessee will promptly respond to the notices of hearing issued by the Ld. CIT(E) and will not seek unnecessary adjournments.

5. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 09/02/2026.

Sd/-
(Annapurna Gupta)
Accountant Member

Sd/-
(Sanjay Garg)
Judicial Member

अहमदाबाद/Ahmedabad, दिनांक/Dated 09/02/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(E)- Ahmedabad - 380 015
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad